

Message Text

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15

ACTION EB-07

INFO OCT-01 EUR-12 ISO-00 AGR-05 FEA-01 AEC-05 AID-05

CEA-01 CIAE-00 CIEP-01 COME-00 DODE-00 FPC-01 H-01

INR-07 INT-05 L-02 NSAE-00 NSC-05 OMB-01 PM-03 SAM-01

OES-03 SP-02 SS-15 STR-01 TRSE-00 FRB-03 EA-06 IO-10

NEA-09 OPIC-03 LAB-04 SIL-01 /121 W

----- 033472

R 141346Z FEB 75

FM AMEMBASSY BONN

TO SECSTATE WASHDC 7983

INFO AMEMBASSY BRUSSELS

AMEMBASSY DUBLIN

AMEMBASSY COPENHAGEN

AMEMBASSY THE HAGUE

AMEMBASSY LONDON

AMEMBASSY LUXEMBOURG

AMEMBASSY PARIS

AMEMBASSY ROME

USMISSION EC BRUSSELS

USMISSION OECD PARIS

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E.O. 11652: N/A

TAGS: ENRG, GW

SUBJECT: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS
USED IN PETROCHEMICAL INDUSTRY

REF: STATE 29471

1. UNDER THE MINERAL OIL TAX LAW OF 1964, AS AMENDED,
THE FRG COLLECTS THE FOLLOWING AMOUNTS OF EXCISE TAX
FOR PETROLEUM PRODUCT SALES: LIQUIFIED PETROLEUM GAS
DM 61.25 PER 100 KILOGRAM; GASOLINE DM 44.00 PER 100

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LITER; DIESEL FUEL, KEROSENE AND LUBRICATING OILS

DM 49.65 PER 100 KILOGRAM; LIGHT HEATING FUEL DM 10.00
PER METRIC TON AND HEAVY HEATING FUEL DM 15.00 PER
METRIC TON.

2. ALL OTHER PETROLEUM PRODUCTS INCLUDING FEEDSTOCKS
FOR THE PETROCHEMICAL INDUSTRY AS WELL AS CRUDE OIL
AND NATURAL GAS ARE NOT SUBJECT TO EXCISE TAXATION.

3. IN ADDITION TO EXCISE TAX, THE FRG COLLECTS A
VALUE ADDED TAX AMOUNTING TO 11 PERCENT OF THE ULTIMATE
CONSUMPTION PRICE OF ALL COMMODITIES.
HILLENBRAND

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Message Attributes

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Disposition Approved on Date:
Disposition Authority: GolinoFR
Disposition Case Number: n/a
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Margaret P. Grafeld
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To: STATE
Type: TE
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